



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MINONG WATER UTILITY

Principal Office: P.O. BOX 8
MINONG, WI 54859-0000

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MINONG WATER UTILITY**Utility Address:** P.O. BOX 8
MINONG, WI 54859-0000**When was utility organized?** 12/31/1970**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DARLENE DENNINGER**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (714) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RANDALL J. PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON, HAGER & MOE S.C.10425 STATE HWY. 27 S.
P.O. BOX 986
HAYWARD, WI 54843-0000**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** rpachal@ahmcpa.com

President, chairman, or head of utility commission/board or committee:

Name: MR. DAVID WILCOX**Title:** PRESIDENT**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RANDALL J. PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON, HAGER & MOE S.C.

10425 STATE HWY. 27 S

P.O. BOX 986

HAYWARD, WI 54843

Telephone: (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:****Date of most recent audit report:** 2/6/2002**Period covered by most recent audit:** 1/1/01 TO 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR TIMOTHY POWERS**Title:** DIRECTOR OF PUBLIC SERVICES-UTILITIES**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name: MR. DAVID WILCOX**Title:** PRESIDENT**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name of utility commission/committee: VILLAGE OF MINONG-WATER UTILITY

Names of members of utility commission/committee:

MS KAREN BAKER

MR ROBERT BROWN

MR MARVIN JOHNSON

MR JAMES SMITH

MR HAROLD SUTHERLAND

MR DAVID WILCOX

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an

IDENTIFICATION AND OWNERSHIP

outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	88,884	89,815	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,182	41,758	2
Depreciation Expense (403)	19,735	18,982	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,222	16,061	5
Total Operating Expenses	79,139	76,801	
Net Operating Income	9,745	13,014	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,745	13,014	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,133	5,626	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,133	5,626	
Total Income	13,878	18,640	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,878	18,640	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	15	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	15	
Net Income	13,878	18,625	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	47,069	28,444	19
Balance Transferred from Income (433)	13,878	18,625	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	60,947	47,069	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	4,133	4
Total (Acct. 419):	4,133	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	88,884	0	0	0	88,884	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	43	0	0	0	43	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	88,841	0	0	0	88,841	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,051,800	983,408	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	241,517	221,656	2
Net Utility Plant	810,283	761,752	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	124,350	0	6
Special Funds (125)	18,039	91,239	7
Total Other Property and Investments	142,389	91,239	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,397	31,034	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,040	13,607	11
Other Accounts Receivable (143)	11	50	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,136	1,361	14
Materials and Supplies (150)	6,853	4,901	15
Prepayments (165)	336	378	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	29,773	51,331	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	982,445	904,322	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	320,977	289,602	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	60,947	47,069	23
Total Proprietary Capital	381,924	336,671	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	637	549	28
Payables to Municipality (233)	619	1,557	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	13,609	14,544	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	14,865	16,650	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	585,656	551,001	38
Total Liabilities and Other Credits	982,445	904,322	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,051,800	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,051,800	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	241,517	0	0	0	9
Total Accumulated Provision	241,517	0	0	0	
Net Utility Plant	810,283	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	221,656				221,656	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,735				19,735	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	476				476	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	20,211	0	0	0	20,211	13
Debits during year						14
Book cost of plant retired	350				350	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	350	0	0	0	350	19
Balance End of Year	241,517	0	0	0	241,517	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,853	4,901	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	6,853	4,901	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	289,602	1
Changes during year (explain):		
CDBG PROJECT 3,668; INDUSTRIAL PARK 27,707	31,375	2
Balance end of year	320,977	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	12/31/2000	01/01/2002	0.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NONE	12/31/2000	01/01/2002	0.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,544	1
Accruals:		
Charged water department expense	15,115	2
Charged electric department expense	0	3
Charged sewer department expense	188	4
Other (explain):		
none	0	5
Total Accruals and other credits	15,303	
Taxes paid during year:		
County, state and local taxes	14,544	6
Social Security taxes	1,694	7
PSC Remainder Assessment	0	8
Other (explain):		
none	0	9
Total payments and other debits	16,238	
Balance end of year	13,609	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	551,001	0	0	0	0	551,001	1
Add credits during year:							
For Services	6,565	0	0	0	0	6,565	2
For Mains	24,739	0	0	0	0	24,739	3
Other (specify):							
HYDRANTS	3,351	0	0	0	0	3,351	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	585,656	0	0	0	0	585,656	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER EXTENSION FUND	124,350	2
Total (Acct. 124):	124,350	
Special Funds (125):		
REPLACEMENT RESERVE	18,039	3
Total (Acct. 125):	18,039	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,040	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	15,040	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
MISCELLANEOUS	11	11
Total (Acct. 143):	11	
Receivables from Municipality (145):		
SEWER UTILITY 1,235; VILLAGE OF MINONG 901	2,136	12
Total (Acct. 145):	2,136	
Prepayments (165):		
INSURANCE	336	13
Total (Acct. 165):	336	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VILLAGE OF MINONG	619	16
Total (Acct. 233):	619	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,015,118	0	0	0	1,015,118	1
Materials and Supplies	5,877	0	0	0	5,877	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	231,586	0	0	0	231,586	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	568,328	0	0	0	568,328	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	221,081	0	0	0	221,081	
Net Operating Income	9,745	0	0	0	9,745	8
Net Operating Income as a percent of						
Average Net Rate Base	4.41%	N/A	N/A	N/A	4.41%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	305,289	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	54,008	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	359,297	
Net Income		
Net Income	13,878	5
Percent Return on Proprietary Capital	3.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

The fuel or power purchased for pumping account includes the following costs

Fuel or LP gas for the pumphouse heat	\$1,053
Light and power charges for the year	2,866
 Total	 \$3,919

The Village of Minong charges per kwh use are more in the range of .09 to .095 per hour so their charge is more than the state average by a significant amount.

Bonds (Acct. 221) (Page F-13)

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 12, 2002

To: Mr. Peter Leege
Public Service Commission of Wisconsin
610 North Whitney Way
P. O. Box 7854
Madison, WI 53707-7854

From: Randall J. Pachal, CPA

Subject: Village of Minong Water Utility

Our client has asked us to respond to your letter dated September 6, 2002 regarding the Village of Minong Water Utility's 2001 report. We will respond to your issues in the order they were presented in your letter.

(1) Light and power charges not used for power to operate the pumps will be included in Account 640.

(2) We will provide a typed description of the authorization and the date approved in the footnotes in the future. The amount on line 25 should be zero with the amount on line 26 at \$988,309. The tax equivalent per the 1994 PSC report is \$22,202.86 and will be included on line 31 in the future.

If you have any further questions, please free to contact me.

September 6, 2002

Ms. Darlene Denninger, Clerk-Treasurer
Village of Minong Water Utility
P.O. Box 8
Minong, WI 54859-0008

2001 Analytical Review DWCCA-3760-PJL

Dear Ms. Denninger:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In regard to the cost of the fuel explained in the footnotes to page F-5

FINANCIAL SECTION FOOTNOTES

as fuel recorded in Account 620, but actually used to heat the pump houses as well as the light and power charges for the year, please confirm that these dollars will be reported in Account 640, Supplies and Expenses in the future.

2. During our review of the Property Tax Equivalent schedule on page W-7 we noted that in the footnote to the schedule the reader is directed to "see attached sheet". Please explain what this refers to as we are unable to locate any separate "sheet". If this attached sheet was an authorization from the municipality for a lower tax equivalent, please note that, as indicated in item number seven of the headnotes to page W-7, for your convenience it is not necessary to provide a paper copy of the authorization. All that is needed is a typed description of the authorization put in the footnotes which explains the authorization and provides the date it was approved. For example, "Village Board minutes of 7/2/02". Also, please explain why the amount for plant outside limits on line 25 is the same as the amount reported for the subtotal on line 24. In addition, please provide the tax equivalent per the 1994 PSC report and be sure to report that amount on line 31 in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you

respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Minong.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	87,691	1
Total Sales of Water	87,691	
Other Operating Revenues		
Forfeited Discounts (470)	380	2
Other Water Revenues (474)	813	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,193	
Total Operating Revenues	88,884	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,864	5
General Operating Expenses (680-690)	22,318	6
Total Operation and Maintenance Expenses	44,182	
Other Operating Expenses		
Depreciation Expense (403)	19,735	7
Amortization Expense (404)	0	8
Taxes (408)	15,222	9
Total Other Operating Expenses	34,957	
Total Operating Expenses	79,139	
NET OPERATING INCOME	9,745	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	6	14	84	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	6	14	84	
Metered Sales to General Customers (461)				
Residential	199	8,144	31,611	4
Commercial	70	7,626	21,222	5
Industrial	1	581	1,129	6
Total Metered Sales to General Customers (461)	270	16,351	53,962	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		32,351	8
Other Sales to Public Authorities (464)	6	172	1,294	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	283	16,537	87,691	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	32,351	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	32,351	
Forfeited Discounts (470):		
Customer late payment charges	380	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	380	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	524	7
Other (specify):		
WATER USE \$84; METER RENT \$58; RECONNECT \$88; MISCELLANEOUS \$59	289	8
Total Other Water Revenues (474)	813	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,554	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,919	3
Chemicals (630)	469	4
Supplies and Expenses (640)	4,100	5
Repairs of Water Plant (650)	2,185	6
Transportation Expenses (660)	637	7
Total Plant Operation and Maintenance Expenses	21,864	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,719	8
Office Supplies and Expenses (681)	1,267	9
Outside Services Employed (682)	3,039	10
Insurance Expense (684)	660	11
Employees Pensions and Benefits (686)	5,505	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	85	14
Uncollectible Accounts (690)	43	15
Total General Operating Expenses	22,318	
Total Operation and Maintenance Expenses	44,182	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,609	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		188	2
Net property tax equivalent		13,421	
Social Security		1,694	3
PSC Remainder Assessment		107	4
Other (specify): NONE		0	5
Total tax expense		15,222	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235512				3
County tax rate	mills		6.850875				4
Local tax rate	mills		5.948452				5
School tax rate	mills		9.903352				6
Voc. school tax rate	mills		1.530382				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.468573				10
Less: state credit	mills		1.635000				11
Net tax rate	mills		22.833573				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.948452				14
Combined School Tax Rate	mills		11.433734				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.382186				17
Total Tax Rate	mills		24.468573				18
Ratio of Local and School Tax to Total	dec.		0.710388				19
Total tax net of state credit	mills		22.833573				20
Net Local and School Tax Rate	mills		16.220701				21
Utility Plant, Jan. 1	\$	983,409	983,409				22
Materials & Supplies	\$	4,900	4,900				23
Subtotal	\$	988,309	988,309				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	988,309	988,309				26
Assessment Ratio	dec.		0.849216				27
Assessed Value	\$	839,288	839,288				28
Net Local & School Rate	mills		16.220701				29
Tax Equiv. Computed for Current Year	\$	13,614	13,614				30
Tax Equivalent per 1994 PSC Report	\$	22,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	13,609					32
Tax equiv. for current year (see note 6)	\$	13,609					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	66,044	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	66,044	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	25,214	1,181	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	73,392	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	4,037	0	20
Total Pumping Plant	102,643	1,181	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	3,717	0	23
Total Water Treatment Plant	3,717	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,566	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	500	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	66,044	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	66,044	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	26,395	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	73,392	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	4,037	20
Total Pumping Plant	0	0	103,824	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	3,717	23
Total Water Treatment Plant	0	0	3,717	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	6,566	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	35,389	0	26
Transmission and Distribution Mains (343)	600,383	53,688	27
Fire Mains (344)	0	0	28
Services (345)	77,422	11,062	29
Meters (346)	27,287	186	30
Hydrants (348)	47,882	7,024	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	794,929	71,960	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	1,034	573	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	6,000	0	37
Other General Equipment (379)	3,569	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	10,603	573	
Total utility plant in service directly assignable	978,436	73,714	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	978,436	73,714	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	35,389	26
Transmission and Distribution Mains (343)	0	0	654,071	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	88,484	29
Meters (346)	350	0	27,123	30
Hydrants (348)	0	0	54,906	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	350	0	866,539	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	1,607	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	6,000	37
Other General Equipment (379)	0	0	3,569	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	11,176	
Total utility plant in service directly assignable	350	0	1,051,800	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	350	0	1,051,800	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	2,206	2,206	1
February	0	0	2,263	2,263	2
March	0	0	2,775	2,775	3
April	0	0	2,126	2,126	4
May	0	0	2,066	2,066	5
June	0	0	1,963	1,963	6
July	0	0	2,627	2,627	7
August	0	0	2,582	2,582	8
September	0	0	1,821	1,821	9
October	0	0	1,646	1,646	10
November	0	0	1,451	1,451	11
December	0	0	1,527	1,527	12
Total annual pumpage	0	0	25,053	25,053	
Less: Water sold				16,537	13
Volume pumped but not sold				8,516	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				1,230	16
Volume related to equipment/system malfunction				7,286	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				8,516	19
Volume pumped but unaccounted for				0	20
Percent of water lost				0%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: DURING LEAK SURVEY IN APRIL, ONE LARGE LEAK WAS DETECTED AND REPAIRED.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				155	23
Date of maximum: 8/3/2001					24
Cause of maximum: FIRE					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				33	26
Date of minimum: 11/10/2001					27
Total KWH used for pumping for the year				30,251	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#2	LAYNE NW	100	20	640,800	Yes	1
#1	LAYNE NW	99	20	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1971	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	425	455		8
Pump Motor or Standby Engine Mfr	GE	EMERSON		10
Year Installed	1971	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BROWN-MPLS		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1971		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	216		10
			11
Total capacity in gallons (actual)	165		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1880		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	987	0	0	0	987
A	D	6.000	36,847	0	0	0	36,847
P	D	6.000	1,100	2,615	0	0	3,715
A	D	8.000	440	0	0	0	440
M	D	8.000	18	0	0	0	18
P	D	8.000	100	0	0	0	100
P	D	10.000	10,746	0	0	0	10,746
Total Within Municipality			50,238	2,615	0	0	52,853
Total Utility			50,238	2,615	0	0	52,853

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	281	3	0	0	284	34	1
M	1.000	29	24	0	0	53	31	2
M	1.250	3	0	0	0	3	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	18	0	0	0	18	1	5
M	4.000	1	0	0	0	1	1	6
Total Utility		334	27	0	0	361	67	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	252	3	5	(2)	248	34	1
1.000	15	0	0	0	15	5	2
1.250	1	0	0	0	1	0	3
1.500	9	0	0	0	9	3	4
2.000	15	0	0	0	15	4	5
Total:	292	3	5	(2)	288	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	199	36	0	2	0	11	248	1
1.000	0	13	0	2	0	0	15	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	0	0	0	1	9	4
2.000	0	11	1	2	0	1	15	5
Total:	199	69	1	6	0	13	288	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	89	3	0	0	92	2
Total Fire Hydrants	89	3	0	0	92	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	56
Number of distribution system valves end of year:	139
Number of distribution valves operated during year:	41

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

NONE

Water Operation & Maintenance Expenses (Page W-05)

The fuel or power purchased for pumping account includes the following costs

Fuel or LP gas for the pumphouse heat - \$1,053

Light and power charges for the year - \$2,866

for a total of \$3,919

The Village of Minong charges per Kwh use are more in the range of .09 to .095 per hour; consequently their charge is more than the State average by a significant amount.

Property Tax Equivalent (Water) (Page W-07)

See attached sheet.

Water Mains (Page W-15)

Financing was provided by a Community Development Block Grant for \$5,042.

Special assessments financed \$23,836.30 based on footage added per property and the Village of Minong - TID #2 financed the remaining \$24,809.20.

Water Services (Page W-16)

Financing was provided as follows:

Individual service connections - \$1,410; Special Assessments - \$4,730;

Village of Minong - TID #2 - \$4,923; for a total of \$11,063

Meters (Page W-17)

Adjustment of 2 meters from count as of 12/31/00 - an addition error was found to account for the difference.
